ROMANCE ACCOUNTANT

Far From Being Merely an Adept at Figures, He Often Gets Close to the Core of Human Nature

send him to jail."

out for hours before confessing. That

means the third degree, and many ac-

countants are as expert in giving it

as the most proficient police official.

GURES and imagination may seem strange bedfellows, but they must be inseparable companions of a public accountant he is to succeed in his profession. He must not only be an adept in all systems and methods of accounting, but when he discovers an error, especially one that indicates dishonesty, he must have imagination enough to make a mental picture of the occasion literally caught in the act, will hold which caused it; must reconstruct the erime, and in most cases fasten it

upon the culprit. To make his books balance he must also many times devote his experience and ability to running down the wrongdoer and getting back at a portion of the money that has dis-

"A certified public account," said one of these gentlemen of figures and imagination, when the cigars had folloved the coffee at the club table, "helps by every means in his power to recover what has been taken. This sometimes leads him into peculiar sitnations. One time, I remember, to deliver the goods,' as we call it, if I did not commit actual burglary I came so close to it that the dividing line was extremely faint.

"I was called in by a lawyer who has many receiverships from the United States courts. He thought he had found Jakey, a clerk about 18 had found Jakey, a cierk about 1s years old, in a slight error. Jakey made out the dividend checks. It did not take me long to find out that the lad had contracted the habit of drawing some of those checks to the order of a saloon keeper and others to himelf. Both kinds were cashed by the saloon keeper. Jakey had got away with about \$7,000. I laid the facts be-

of wonder what he does with it.' aid the latter, as soon as he recov-'He certainly does not dress well, and I never saw any indication of dissipation about him.' "Suppose we take a run over to his home on Forsyth street,' I repiled,

and see what we can find out.' was about 10 o'clock at night then. In Forsyth street we climbed up four or five flights of dark and dirty stairs to a three room apartment. Nobody answered our knock. so we walked right into the living room. Half a dozen children, fully dressed, were asleep on mattresses on the floor, and they did not wake up when we came in. Neither there nor in the dirty kitchen did we discover any evidence that Jakey had been spending money in his home, but in the front room there was a handsome

"'Say,' said the lawyer, 'this looks mighty like burglary to me. Suppose we should be caught. There'd

be the mischief to pay."
"So, to give us some kind of a legal standing I woke the oldest child, a girl of about 12, and sent her to find her mother. Soon the mother, fat, greasy and dirty, came in. Jakey and the father were out, she said. I noticed that she wore a magnificent pair of diamond earrings, which she said Jakey gave her. They brought \$800 when we sold them. Jakey had also bought the piano, since he was doing pretty well with the 'partnership' he had at the office. The woman denied, with wailings, that there was any more jewelry in the house, but in an diamond rings, and beside it three bank books showing substantial balances. I made her open the safe, but it held nothing of value.

"How about the piano?" I asked the 'Going to leave that behind?' "Lord!' he said. 'Do you suppose we can get it out at this time of "I volunteered to remain while he

tried to get a mover, and stayed there until he returned with one. There, about midnight, tackle was rigged and the piano lowered to the street. I have an idea that Jakey and his father showed up in the meantime, but were warned away. The lawyer realized about \$6,000 from bank books, jewelry and plane. The Federal courts arrested Jakey and he went to the Elmira Reformatory." "Don't you have any sympathy for

the poor fellows who go wrong?" I

"Sometimes," answered another of the group, "but it is usually misplaced Just remember that the thief has a high old time until he is caught, and after that others suffer quite as much as he does. Here's a case where s father suffered and the dishonest son got off scot free:

"I was called in to examine the books of a stock broker. The cashier seemed to be unable at times to add a simple column of figures without making an error. Sometimes his addition would be \$50 or \$100 short and sometimes as much long, depending upon which way a balance could be abstracted from the cash drawer. I reported to the broker, a flery Irishman. He was so certain of the cashier's honesty that for a moment I thought he would assault me

That man has been with us for en years.' he shouted, 'and I trust accountants look for is trouble, and It is worth the time and effort, be- advised the cashier to leave the ofdon't care how you make it.' 'All right,' I said, 'but just look here' I showed him. The errors were too frequent for even him to believe often force the thief to return a part policeman. they were honest. He called in the her and bawled him out unmercithreatening that if he did not ow much he had taken he would ish him and then send him to Ithos The fellow weakened and

How much did you take?' roared me kenker. can't tell offhand,' the cashier dammered, 'but I have a slip in my' lesk with everything on it.'

he had. It showed that he You told me that your father had paid off the mortgage on his bellowed the broker. 'I'll have him over here in a minute and

"The cashier protested that he had not given his father a cent of his stealings, but the broker called him phone just the same. I felt was a steady going fellow, working for a good salary, saving it and greeted him with this blest:

"We brought the cashier in next day, ostensibly to help me with a bal-"'Your son's a thief! He has confessed that he stole \$13,000 from me. You go and put a mertgage on your house and pay me the money or I'll

chunk of ice.

"I swear that I know nothing about it,' he vociferated. 'I don't have to steal. My salary and my dividends from my stock in the company are "I knew it,' he exclaimed. 'I knew it,' he exclaimed. "Poor old father! He brought the money in in a few days and the son was not prosecuted.
"Not all cases are as easy as this, and often a defaulter, although almost enough for me.'

cause if he held stock in the company both and he has got to go to jail, it might mean salvage. After two "The father wanted to let it talk no more without his lawyer. We man asked to see me privately. called him immediately. The attorney "'We can't do anything about this,'

had been splitting with the treasurer. stoutly that the old man believed him. for thievery every time, reversing the ments on checks and sending. The latter kept seventy-five per cent. I didn't.

"The father and the elder son-the ance that was troublesome. He was surprised when he saw the president, younger was in Europe—brought him surprised when he saw the president, the secretary, the company's attorney, the bookkeeper and my stenographer in my office. He was dressed in the height of fashion and as cool as a chunk of ice.

"I pricked up my ears at that, beon his income. He has robbed us it might mean salvage. After two hours of grilling he said he would but the son was insistent. The old

saw and believing every man guilty a country bank where he kept an ac-until he is proved innocent. count. The last check he had used

in to close the books and open them again.

head of the plant told me. 'You'll find them all straight. Our cashier is one of the best and most efficient of men. In fact, he is so good that we are maknew set of books. You fix them up." orderly. Many entries that should have been made did not appear at all. The cashier said he had been too busy directors he gave us a cashier's check

"Here is another case where I had two days before, for \$3,500. It was to do something more than simply his getaway money. The head, a examine accounts," continued the last sturdy man, cried like a baby when I speaker. "A big concern called me gave him the evidence. Then I got busy with some detective work. I

him. After consulting his board of to attend to them. Come back in four on his bank for the full amount, and days,' he said, 'and they will be ready I was able to balance the books. But

and then to Boston, where he joined a

" 'That is all we want you to do,' the woman, although he was a married man. He took her to Portland, Me., where, his money giving out or in fear of capture, he blew out his brains. ing him general manager, and it is "Lacking the man. I undertook to only fair to start his successor with a recover the money. Banks are re-"Lacking the man, I undertook to ew set of books. You fix them up.'

"Well, we found the books most dis
we saw the president of the country bank and laid the whole thing before

Sometimes He Must Play the Detective, and Experiences That Touch the Heart Strings Are Many

him when he was hungry and tired, though he had his pay increased, he which is always a good time to break a man. About 7 o'clock we had him forced to continue his chicanery. He in. I never saw a culprit more satis- was afraid to confess to her even then fied that he couldn't be caught; and for fear of losing her respect. The really, his work with the books was publisher's kindness turned to bitterunusually skilful. I hammered at him ness and he wanted to have the young as brutally as I could, but it was three man arrested.

"Suppose we can get the money fessed that he had been padding the payroll and forging indorsements on hours before he broke down and conchecks. The publisher had tears in some wealthy relatives and perhaps

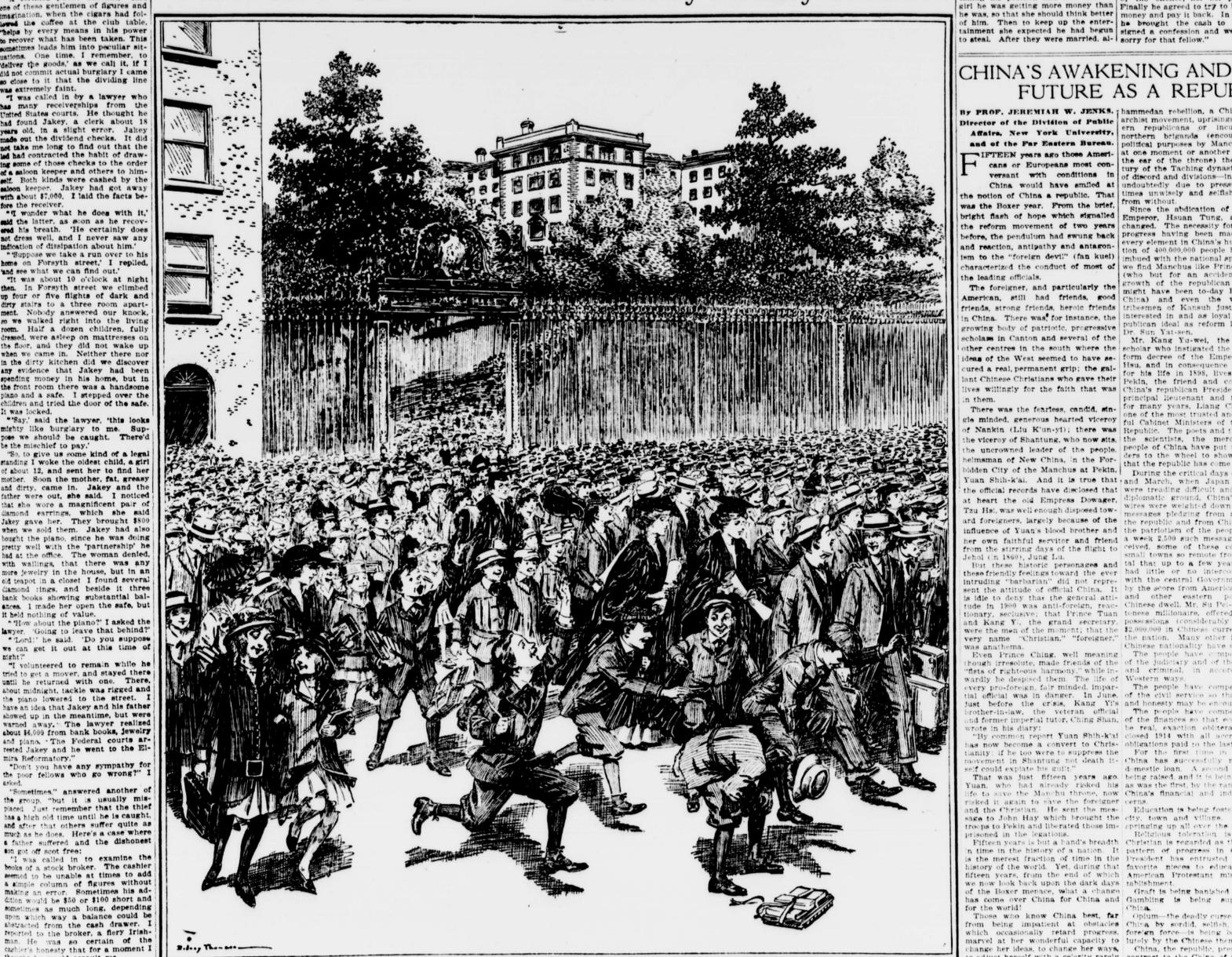
his eyes when he asked:

of him. Then to keep up the enter-tainment she expected he had begun to steal. After they were married, al-

they will help him out.'

"I've always treated you well, haven't I? How much did you steal and what did you do this thing to my office she kept patting her hair, "Then came the story. The lad had primping and powdering her nose. I become engaged a year or so after do not think she realized the gravity taking his position and had told his of the offence, nor her part in it. girl he was getting more money than Finally he agreed to try to borrow the he was, so that she should think better money and pay it back. In a few days

SCHOOL'S OUT"



Drawn by Rodney Thomson

cause when the thief tells us how he lice. played the game the work on the books is simplified. Besides we can

"I examined a set of books a short time ago," volunteered another of the pany stock to make good. He did, and party, "which, according to the president of the corporation, were 'in good shape, but ought to be gone over shape, but ought to be gone over when I caught a son stealing from a simply as a matter of record. Here fond father; although my sympathy was another instance of a bookkeeper's inability to add correctly. He had a habit of missing fire on his payroll and the books showed a loss this way

of \$20,000. I knew the bookkeeper could not do all this without collusion with the treasurer, who signed all the checks. I suggested to the president that we get the bookkeeper over to my office and give him the third degree. After some difficulty I convinced him it was best to de so. He brought the man over next day. The \$20,000. bookkeeper was a stolld German. neither well dressed nor prosperous ne was getting very little of his pec-

"'Go if you want to, said the president, but you will go in custody of a

"Then he weakened and confessed. and said he would turn over his comit made up for almost all the loss," "One of my most pitiful experiences," said another accountant, "was much modified before I got through. The old man and his two ons were associated together in manufacturing. One son was a steady going fellow, but the other was a high obody thought there was anything

"The bookkeeper was also the casher, and the most catholic of thieves. looking, and I made up my mind that Money disappeared from everywhere, even from the petty cash.

loctored payrolls, forged check in-

he said when we were alone. I can't for you. That seemed rather crude I am assured that if the cashier had send my son to prison and I'm afraid to me, and I told the head so.
I'll have to if we prosecute the book- "'You do as he says,' he directed. I'll have to if we prosecute the book-

give them honorariums which sometimes amount to as much as \$1,000. I suggested. Heavens! I thought he

got the bookkeeper to sign an affilong, though, before I discovered that he knew acthing about any searching for what isn't there!'
tored payrolls, forged check in- wrongdoing by the concern. That let "When the cashier did not sho

Accountants always chuckle to

keeper. Besides our firm has been do- 'If he says the accounts are all right the firm was such that he would still ing something that we don't dare to except for a few entries, they are.' have found out. It would ruin us. "I tried to show him that four days We have been giving rebates, which, would give the cashier all the oppor- reason why trusted employees steal is suppose, are in the nature of bribes. tunity for falsifying that any man their love for a fast life, but at least Many of our customers are wealthy could desire, but he laughed at me. I men and when their factors bring came back is four days at 9 in the desire to exalt himself before his work to us, which sometimes runs into morning. The thier wasn't there, many thousands for a single job, we "Better let us confirm the accounts

"Away went my sympathy for the old man. He was crooked himself. We old man. He was crooked himself. We old man. He was crooked himself. We old is to close those books and open who was a favorite with his employer. Sity, helped to write China's new conthem again. Don't try to make trouble His pay was good, and he could get a stitution. Serious, deliberate, prudent davit that he had been stealing and around here. We don't want any loan from his employer whenever he

chaser and society man. I saw his find out that he had not been at his lieve it. 'Go ahead with your examihome for two days and nobody knew nation.' he said. 'You will find things
affair only the other day."

Let didn't had not been at his lieve it. 'Go ahead with your examihome for two days and nobody knew nation.' he said. 'You will find things
where he was.

where he was.
"'I give up,' he told me. 'Go ahead

not killed himself and could have been have made the thief general manager. As the whole world knows, the usual one young man went wrong from a his false importance with his wife.

"I was sent for to go over the books I'm afraid the bookkeeper knows about it and if we prosecute him it will all come out."

"Assay went my sympathy for the ""Assay went my sympathy for the company of the co needed it, the latter told me afterward.

"When the cashier did not show up He had been five years with the house. him out and he quit his job. The by 12 o'clock I persuaded the head to "Before long the assistant I had put permit, take her place among the most thinking that 'the Western world decrepancies that totalled a loss of younger son, however, remains in the telephone around and try to find him. on the work found payroll errors, and progressive self-governing Commonbusiness and is still a Broadway He didn't find the cashler, but he did I told the publisher. He couldn't be- wealths of the globe.

"But they were not all right, and I ulations.

a case of grab any loose change that themselves when they are brought in and have your own way.'

"I questioned him from noon to 5 happened to be lying about. We according to o'clock. Finally he confessed that he cused the cashier, but he denied it so the concern, are all right. They look cashier had been forging indorse-

FUTURE AS A REPUBLIC By PROF. JEREMIAH W. JENKS. | hammedan rebellion, a Chinese mon-Director of the Division of Public archist movement, uprisings by south-

and of the Far Eastern Bureau. IFTEEN years ago those Americans or Europeans most conversant with conditions in China would have smiled at

was the Boxer year. From the brief, bright flash of hope which signalled the reform movement of two years changed. The necessity for unity and before, the pendulum had swung back and reaction, antipathy and antagonism to the "foreign devil" (fan kuei) imbued with the national spirit, and so characterized the conduct of most of we find Manchus like Prince P'u Lun

The foreigner, and particularly the growing body of patriotic, progressive scholars in Canton and several of the other centres in the south where the cured a real permanent grip; the gallant Chinese Christians who gave their

gle minded, generous hearted viceroy ful Cabinet Ministers of the Chinese of Nankin (Liu K'un-yi); there was Republic. The poets and the scholars. the vicercy of Shantung, who now sits, the scientists, the merchants, the oldden City of the Manchus at Pekin. Yuan Shih-k'ai. And it is true that and March, when Japan and China the official records have disclosed that were treading difficult and dangerous at heart the old Empress Dowager, diplomatic ground, China's telegraph Tzu Hsi, was well enough disposed tow-messages pledging from all parts of ard foreigners, largely because of the the republic and from Chinese abroad influence of Yuan's blood brother and the patriotism of the people. Within her own faithful servitor and friend a week 2,500 such messages were rerom the stirring days of the flight to ceived, some of these coming from Jehol (in 1860), Jung Lu.

But these historic personages and tal that up to a few years ago they ea friendly feelings toward the ever intruding "barbarian" did not repre- with the central Government; others sent the attitude of official China. It by the score from America, Singapore is idle to deny that the general atti- and other eastern ports where tude in 1900 was anti-foreign, reac-tionary, seclusive; that Prince Tuan tonese millionaire, offered his entire and Kang Yi, the grand secretary, possessions (considerably more than were the men of the moment; that the \$2,000,000 in Chinese currency) to aid very name "Christian." "foreigner," the nation. Many other instances of

hough irresolute, made friends of the of the judiciary and of the laws, civil "fists of righteous harmony," while in- and criminal, in accordance with wardly he despised them. The life of Western ways. every pro-foreign, fair minded, impar-tial official was in danger. In June, of the civil service so that efficiency just before the crisis, Kang Yi's and honesty may be encouraged.
brother-in-law, the veteran official. The people have compelled reform nd former imperial tutor, Ching Shan, of the finances so that economy shall

clanity: if he too were to suppress the For the first time in her hi

risked it again to save the foreigner cerns. and the Christian. He sent the mes-sage to John Hay which brought the city, town and village. Schools are troops to Pekin and liberated those im- springing up all over the country

n time in the history of a nation. It pattern of progress in China. we now look back upon the dark days tablishment.

marvel at her wonderful capacity to lutely by the Chinese themselves. if ever equalled, much less excelled.

that assertion. No American familiar ing democracy. with recent events and present conditions in China advocates complete a tremendous transformation in the popular control of Government affairs | Orient. And the world must prepare until the way has been properly prepared. The way is now being pre- good in world politics as the old China

A distinguished American authority efforts are now being made to apply Pekin the late Minister William Woodthis organic law so that China may, ville Rockhill declared; as rapidly as the circumstances will

ern republicans or incursions by Affairs, New York University, northern brigands (encouraged for political purposes by Manchu princes at one moment or another possessing the ear of the throne) the last century of the Taching dynasty was one of discord and divisions—in large part undoubtedly due to pressure, somenotion of China a republic. That times unwisely and selfishly exerted

from without.
Since the abdication of the infant Emperor, Hsuan Tung, all this is progress having been made evident, every element in China's huge population of 400,000,000 people has become (who but for an accident and the growth of the republican movement American, still had friends, good China) and even the wild Golok friends, strong friends, heroic friends tribesmen of Kansuh just as keenly in China. There was, for instance, the interested in and as loyal to the republican ideal as reform leaders like Dr. Sun Yat-sen.

Mr. Kang Yu-wei, the Cantonese scholar who instigated the famous reideas of the West seemed to have se- form decree of the Emperor Kwang Hsu, and in consequence had to flee for his life in 1898, lives quietly in Pekin, the friend and counsellor of lives willingly for the faith that was China's republican President. Kang's principal lieutenant and fellow exile for many years, Liang Ch'i-ch'ao, is one of the most trusted and most usepeople of China have put their shoulders to the wheel to show the world that the republic has come to stay.

During the critical days of February vas anathema.

Even Prince Ching, well meaning Chinese nationality have come to me.

The people have compelled reform

rote in his diary:
"By common report Yuan Shih-k'ai closed 1914 with all accrued foreign has now become a convert to Chris- obligations paid to the last cash piece. novement in Shantung not death it- China has successfully negotiated a eff could explate his guilt."

That was just fifteen years ago, being raised, and it is being supported. Yuan, who had already risked his as was the first, by the rank and file of ife to save the Manchu throne, now China's financial and industrial con-

prisoned in the legations.

Religious toleration is real. The
Christian is regarded as the lamp and s the merest fraction of time in the President has entrusted two of his distory of the world. Yet, during that favorite nieces to education by as fifteen years, from the end of which American Protestant missionary es-

of the Boxer menace, what a change Graft is being banished from China. has come over China for China and Gambling is being suppressed in

Those who know China best, far Oplum—the deadly curse thrust upon from being impatient at obstacles China by sordid, selfish, nearsighted which occasionally retard progress, foreign force-is being banned abso-

change her ideas, to change her ways, China, the republic, presents such a adjust herself with a celerity rarely contrast to the China of fifteen years ever equalled, much less excelled. China, by some regarded as an ex- sonally acquainted with conditions ample of acute conservatism, is as a "under the Manchu night" can hardly matter of fact the world's most con- accustom ourselves to this change, spicuous illustration of rapid progress much less vision its significance along prudent lines. For China to-day is a republic. And her republi-China of Tzu Hsi and the Boxers, see only the slips, the mistakes, inevitable, I do not pretend that China is yet a and after all insignificant, the obcompleted self-governing democracy, stacles which mark China's present She is not. No Chinese would make path into the sunlight of self-govern-

itself for a new China as potent for was impotent in desectic as in foreign politics. It will be worth our while on government. President Frank to continue cultivating the friendship

meet death halfway on his journey to

"I agree with President Eliot in ought to stand by China with patience, forbearance and hope while she strug-And the most encouraging feature gles with her tremendous social, in-of present political conditions in China dustrial and political problems."

is the national spirit which now per-vades China. Until the fall of the China needs. China, proud of her